

## Message Text

LIMITED OFFICIAL USE

PAGE 01 BUENOS 01514 051842Z

66

ACTION FS-01

INFO OCT-01 ARA-06 ISO-00 TRSE-00 L-02 /010 W

----- 031810

R 051817Z MAR 75

FM AMEMBASSY BUENOS AIRES

TO SECSTATE WASHDC 0171

LIMITED OFFICIAL USE BUENOS AIRES 1514

PASS REGIONAL IRS REP

E.O. 11652: N/A

TAGS: EFIN, AR

SUBJECT: REQUEST FOR INFORMATION; TAXES AND ROYALTIES

EMBASSY HAS RECEIVED FOLLOWING REQUEST FOR INFORMATION FROM  
GOOD LOCAL CONTACT:

1. ARE THERE PROVISIONS IN US TAX LAW LIMITING OR GOVERNING  
DEDUCTION WHICH US OR FOREIGN COMPANY OPERATING IN US MAY  
CLAIM FOR PAYMENT ABORAD OF ROYALTIES, INTEREST, TECHNICAL  
SERVICE FEES, ETC.?

NOTE: THRUST OF QUESTION IS WHETHER THERE IS ANYTHING IN US  
TAX LAW RESEMBLING PARKE-DAVIS RULING.

2. ARE THERE ANY STATISTICS OR STUDIES AVAILABLE SHOWING IN  
DETAIL US RECEIPTS AND PAYMENTS FOR SERVICE TRANSACTIONS  
SUCH AS PATENTS, TRADEMARKS, ROYALTIES, TECHNICAL LICENSE  
FEES, ETC.?

ACTION REQUESTED: APPRECIATE DEPARTMENT ASSISTANCE IN SUPPLYING  
ABOVE INFORMATION IF AVAILABLE.

HILL

LIMITED OFFICIAL USE

NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** TAX LAW, DATA, ROYALTIES, DEPARTMENTAL COMMUNICATIONS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 05 MAR 1975  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Authority:** woolflhd  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 28 MAY 2004  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1975BUENOS01514  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Film Number:** D750077-1036  
**From:** BUENOS AIRES  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1975/newtext/t19750382/aaaacvvh.tel  
**Line Count:** 50  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Office:** ACTION FS  
**Original Classification:** LIMITED OFFICIAL USE  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 1  
**Previous Channel Indicators:** n/a  
**Previous Classification:** LIMITED OFFICIAL USE  
**Previous Handling Restrictions:** n/a  
**Reference:** n/a  
**Review Action:** RELEASED, APPROVED  
**Review Authority:** woolflhd  
**Review Comment:** n/a  
**Review Content Flags:**  
**Review Date:** 03 SEP 2003  
**Review Event:**  
**Review Exemptions:** n/a  
**Review History:** RELEASED <03 SEP 2003 by CunninFX>; APPROVED <22 DEC 2003 by woolflhd>  
**Review Markings:**

Margaret P. Grafeld  
Declassified/Released  
US Department of State  
EO Systematic Review  
05 JUL 2006

**Review Media Identifier:**  
**Review Referrals:** n/a  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** REQUEST FOR INFORMATION; TAXES AND ROYALTIES EMBASSY HAS RECEIVED FOLLOWING REQUEST FOR INFORMATION FROM  
**TAGS:** EFIN, AR, US  
**To:** STATE  
**Type:** TE  
**Markings:** Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 05 JUL 2006